IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 180 OF 2003

M/s.Dave Enterprises — Appellant
vs.
The Asst.Commissioner of Income-tax,
(Inv)Cir.15(1), Mumbai & anr. — Respondents

Ms.Arati Sathe i/b. Mr.K.Gopal for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 11th October 2004

P.C.

Heard the learned counsel for the appellant.

2. We perused the order of the Income Tax Appellate Tribunal. The Tribunal appears to have considered the matter properly and it cannot be said that any error of law has been committed by the Tribunal in upholding the order of CIT(A) rejecting the claim of expenditure of Rs.5 lacs allegedly paid by the assessee to M/s.Bhakti Enterprises. About the disallowance of service charges to M/s.Bhakti Enterprises also we find no legal infirmity in the Tribunal's order.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)